

AMENDMENTS TO THE SPECIFICATION:

Please replace paragraph [0180] with the following amended paragraph:

--As illustrated in FIG. 3(a), a resistive element is formed over the wide element isolation region 2. This resistive element is formed, over the element isolation region 2, of a conductor film R, an insulating film 13 covering the conductor film R and a withdrawal electrode 14 over the insulating film 13. For the conductor film R, a metal (for example, tungsten) having a relatively high resistance or a semiconductor film (for example, a polycrystalline silicon film) to which an introduction amount of an impurity is relatively small can be used. For the insulating film, a silicon oxide film or a silicon nitride film can be used. For the withdrawal electrode 14 43, a polycrystalline silicon film can be used. The conductor film R can be formed by depositing a conductor film all over the semiconductor substrate 1 and then patterning it. Then, the insulating film 13 is deposited by CVD, sputtering or the like method. After opening a connecting hole, a polycrystalline silicon film is deposited, for example, by CVD, followed by patterning of this polycrystalline silicon film into a predetermined pattern, whereby the withdrawal electrode 14 is formed.--

Please replace paragraph [0252] with the following amended paragraph:

--As illustrated in FIG. 28, using a photoresist film (not illustrated) as a mask, the silicon oxide film 116 of the memory cell array is dry etched, followed by dry etching of the silicon nitride film 113 43 below the silicon oxide film 116, whereby contact holes 118,119 are formed above the n<sup>-</sup> type semiconductor regions 111.--